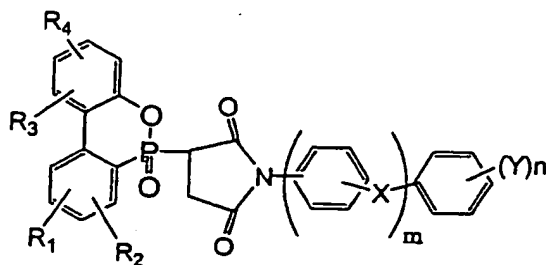


Appl. No. 10/621,519
Amendment dated: August 24, 2005
Reply to OA of: July 22, 2005

This listing of claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

1(original). A phosphorus-containing compound having the following structure:



2(currently amended). The compound as claimed in Claim 1, wherein Y is H.

3(original). The compound as claimed in Claim 1, wherein Y is -OH.

4(original). The compound as claimed in Claim 1, wherein Y is -COOH.

5(original). The compound as claimed in Claim 1, wherein Y is $\text{—OCH}_2\text{CH}(\text{O})\text{CH}_2\text{—}$.

6(original). The compound as claimed in Claim 1, wherein R₁-R₄ are H.

7(original). The compound as claimed in Claim 1, wherein X is a single bond.

8(original). The compound as claimed in Claim 1, wherein X is -CH₂-.

9(original). The compound as claimed in Claim 1, wherein X is -C(CH₃)₂-.

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10(original). The compound as claimed in Claim 1, wherein m is 0.

11(original). A flame retardant resin prepared by blending a phosphorus-containing compound as defined in Claim 1 with a resin.

12(canceled).